

F99000005187

GT CORPORATION SYSTEM

CORPORATION(S) NAME

BGLS, Inc. changing name to: VGR Holding Inc.

02 APR 23 PM 3:36
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

02 APR 23 PM 12:43
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

RECEIVED

- Profit
- Amendment
- Nonprofit
- Foreign
- Limited Partnership
- LLC
- Certified Copy
- Call When Ready
- Walk In
- Mail Out
- Merger
- Mark
- Other
- Change of RA
- UCC
- CUS
- Dissolution/Withdrawal
- Reinstatement
- Annual Report
- Name Registration
- Fictitious Name
- Photocopies
- Call If Problem
- Will Wait
- After 4:30
- Pick Up

Name _____
 Availability _____
 Document _____
 Examiner _____
 Updater _____
 Verifier _____
 W.P. Verifier _____

4/23/02

Order#: 5294806

000005326670--6
-04/23/02--01057--013

Ref#: *****35.00 *****35.00

000005326670--6
-04/24/02--01070--019

Amount: \$ *****8.75 *****8.75

MS

660 East Jefferson Street
 Tallahassee, FL 32301
 Tel. 850 222 1092
 Fax 850 222 7615

N.C.
 C. Coulliette APR 24 2002



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

April 23, 2002

C T CORPORATION

TALLAHASSEE, FL

SUBJECT: BGLS INC.
Ref. Number: F99000005187

We have received your document for BGLS INC. and check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

We must have the Certificate evidencing the name change in Delaware. We also need the original of this application with the original signature.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6903.

Cheryl Coulliette
Document Specialist

Letter Number: 002A00024348

From: Melania / CT

*This filing needs to
be back dated to 4-23-02
with also a Goodstanding
Certificate on "New Name"
VGR Holding Inc.*

*Thanks A Million!
M.S.
222-1092*

RECEIVED
02 APR 24 AM 11: 01
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

PROFIT CORPORATION
APPLICATION BY FOREIGN PROFIT CORPORATION TO FILE AMENDMENT TO
APPLICATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA
(Pursuant to s. 607.1504, F.S.)

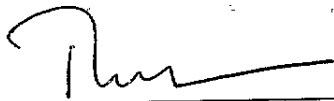
FILED
02 APR 23 PM 3:36
SECRETARY OF STATE
ALLAHASSEE, FLORIDA

SECTION I
(1-3 MUST BE COMPLETED)

1. BGLS, INC.
Name of corporation as it appears on the records of the Department of State.
2. DELAWARE Incorporated under laws of
3. 10/7/1999 Date authorized to do business in Florida

SECTION II
(4-7 COMPLETE ONLY THE APPLICABLE CHANGES)

4. If the amendment changes the name of the corporation, when was the change effected under the laws of its jurisdiction of incorporation? 9/5/2001
5. VGR HOLDING INC.
Name of corporation after the amendment, adding suffix "corporation" "company" or "incorporated," or appropriate abbreviation, if not contained in new name of the corporation.
6. If the amendment changes the period of duration, indicate new period of duration.
_____ New Duration
7. If the amendment changes the jurisdiction of incorporation, indicate new jurisdiction.
_____ New Jurisdiction

 Signature

4/22/02 Date

RICHARD J. LAMEN Typed or printed name

Exec Vice President Title

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THAT THE SAID "BGLS HOLDING INC." FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "BGLS INC.", ON THE FOURTH DAY OF OCTOBER, A.D. 1999, AT 11:31 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THE SAID "BGLS INC." FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "VGR HOLDING INC.", ON THE FIFTH DAY OF SEPTEMBER, A.D. 2001, AT 11:30 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "VGR HOLDING INC.", IS THE LAST KNOWN TITLE OF RECORD OF THE AFORESAID CORPORATION.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

3097262 8321

AUTHENTICATION: 1737538

020258406

DATE: 04-23-02